

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2009**

	Recycling Fund	Youth Investment Fund	Health Investment Fund	Conservation Fund	Road and Airport Equipment Reserve Fund	Queen's Printer Revolving Fund	Vehicle Fleet Revolving Fund	Wildland Fire Suppression Fund	Risk Management Revolving Fund	2009 Total	2008 Total
Revenues											
Appropriation	\$ -	\$ 138,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 212,000	\$ 6,455,000	\$ 670,513	\$ 7,550,513	\$ 25,398,396
Operating	2,836,107	-	-	13,743	12,571,251	573,901	3,904,170	1,111,207	159,205	21,169,584	33,056,962
	2,836,107	138,000	75,000	13,743	12,571,251	573,901	4,116,170	7,566,207	829,718	28,720,097	58,455,358
Expenses											
Operating	2,642,779	76,115	63,687	-	10,560,971	582,635	2,931,675	4,683,997	808,953	22,350,812	54,501,852
Amortization	-	-	-	-	1,854,255	43,257	935,219	-	-	2,832,731	3,008,792
	2,642,779	76,115	63,687	-	12,415,226	625,892	3,866,894	4,683,997	808,953	25,183,543	57,510,644
Net profit (loss) from operations	193,328	61,885	11,313	13,743	156,025	(51,991)	249,276	2,882,210	20,765	3,536,554	944,714
Excess profit returned to appropriation	-	-	-	-	-	-	-	-	-	-	(286,584)
Net profit (loss) for the year	193,328	61,885	11,313	13,743	156,025	(51,991)	249,276	2,882,210	20,765	3,536,554	658,130
Adjustments for the <i>Financial Administration Act</i> requirements											
Acquisition of capital assets	-	-	-	-	(878,816)	-	(1,187,822)	-	-	(2,066,638)	(2,338,855)
Amortization of capital assets net of amortization of deferred capital contributions	-	-	-	-	1,854,255	43,257	935,219	-	-	2,832,731	2,952,493
(Gain) loss on sale of capital assets	-	-	-	-	(138,131)	-	34,274	-	-	(103,857)	89,593
Write-down of capital assets	-	-	-	-	-	-	-	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-	138,131	-	55,106	-	-	193,237	214,118
Balance at beginning of year	815,165	21,502	98,161	75,556	6,397,985	30,785	333,153	2,883,843	3,925,877	14,582,027	13,006,548
Balance at end of year	\$ 1,008,493	\$ 83,387	\$ 109,474	\$ 89,299	\$ 7,529,449	\$ 22,051	\$ 419,206	\$ 5,766,053	\$ 3,946,642	\$ 18,974,054	\$ 14,582,027

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Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:											
Assets											
Accounts receivable	\$ 326,295	\$ -	\$ -	\$ -	\$ -	\$ 3,719	\$ 16,526	\$ -	\$ -	\$ 346,540	\$ 289,121
Tangible capital assets	-	-	-	-	13,538,362	121,839	4,888,834	-	-	18,549,035	19,400,529
(Deferred capital contributions)	-	-	-	-	-	-	(188,545)	-	-	(188,545)	(184,566)
	<u>326,295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,538,362</u>	<u>125,558</u>	<u>4,716,815</u>	<u>-</u>	<u>-</u>	<u>18,707,030</u>	<u>19,505,084</u>
Liabilities											
Accounts payable and accrued liabilities	<u>40,713</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,052</u>	<u>486,134</u>	<u>-</u>	<u>1,132,537</u>	<u>1,681,436</u>	<u>1,159,699</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:											
Accumulated surplus (deficit)	<u>\$ 1,008,493</u>	<u>\$ 83,387</u>	<u>\$ 109,474</u>	<u>\$ 89,299</u>	<u>\$ 21,067,812</u>	<u>\$ (185,814)</u>	<u>\$ 2,604,870</u>	<u>\$ 5,766,053</u>	<u>\$ 3,946,642</u>	<u>\$ 34,490,216</u>	<u>\$ 30,953,662</u>